

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	Case No.
	)	
v.	)	
	)	
CHARLES HUNTER,	)	
	)	
<u>Defendant.</u>	)	

**COMPLAINT**

The United States of America, at the direction of a delegate of the Attorney General and with the authorization of a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. § 7401, brings this civil action to reduce to judgment unpaid federal tax liabilities owed by Charles Hunter. For its complaint, the United States alleges as follows:

**JURISDICTION AND PARTIES**

1. The district court has jurisdiction pursuant to 26 U.S.C. § 7402(a) and 28 U.S.C. §§ 1331, 1340, and 1345.
2. The defendant Charles Hunter resides within the jurisdiction of this Court.

**COUNT TO REDUCE INCOME TAX LIABILITIES TO JUDGMENT**

3. A delegate of the Secretary of the Treasury made assessments against Charles Hunter for income taxes for the periods, on the dates, and in the amounts described below. These liabilities have balances due as of May 21, 2021, including assessed and accrued late-filing and late-payment penalties under 26 U.S.C. § 6651 or penalties for failure to make estimated tax payments under 26 U.S.C. § 6654, costs, and statutory interest, and after applying any abatements, payments, and credits, as follows:

<b>Period Ending</b>	<b>Assessment Date</b>	<b>Assessment Type</b>	<b>Amount Assessed</b>	<b>Balance Due 5/21/2021</b>
12/31/2006	05/23/2011	Tax Per Exam	\$105,763.00	\$17,933.69
13/31/2007	05/23/2011	Tax Per Exam	\$105,466.00	\$200,403.11
12/31/2008	05/23/2011	Tax Per Exam	\$111,093.00	\$200,983.54
12/31/2009	11/25/2013	Tax Per Exam	\$122,807.00	\$226,197.98
12/31/2010	11/25/2013	Tax Per Exam	\$109,547.00	\$196,010.21
12/31/2011	06/22/2015	Tax Per Exam	\$107,465.00	\$183,004.68
12/31/2012	08/29/2016	Tax Per Exam	\$120,444.00	\$204,038.49
12/31/2013	04/03/2017	Tax Per Exam	\$103,810.00	\$200,075.97
12/31/2014	05/22/2017	Tax Per Exam	\$104,102.00	\$196,196.17
12/31/2015	07/31/2017	Tax Per Exam	\$104,322.00	\$167,689.42
<b>Total</b>				<b>\$1,792,533.26</b>

4. Notice of the liabilities described in paragraph 3 was given to, and payment demanded from, Charles Hunter.

5. Despite proper notice and demand, Charles Hunter failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements, payments, and credits, he remains liable to the United States in the amount of \$1,792,533.26, plus statutory additions and interest accruing from and after May 21, 2021.

WHEREFORE, the plaintiff United States of America requests the following relief:

A. Judgment against the defendant Charles Hunter for income tax liabilities for the periods ending December 31, 2006 through December 31, 2015, in the amount of \$1,792,533.26, plus statutory additions and interest accruing from and after May 21, 2021, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c); and,

B. The United States of America shall recover its costs, and be awarded such other and further relief as the Court determines is just and proper.

RICHARD E. ZUCKERMAN  
Principal Deputy Asst. Atty. General  
Tax Division, U.S. Dept. of Justice

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